

Charity Registration No. 230407

Company Registration No. 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015

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MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors

Mr Geoff Fisher
Mr David Lynam
Dr Laurence Leeming-Latham
Mr Martyn Round
Mrs H Hooper
Dr Emma McCollum

Chairman

Mr Geoff Fisher

Charity number

230407

Company number

00731728

Principal address

83 Birmingham Road
West Bromwich
West Midlands
B70 6PX

Registered office

83 Birmingham Road
West Bromwich
West Midlands
B70 6PX

Auditors

CK Audit
No.4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2015

The directors present their report and accounts for the year ended 31 March 2015.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year were:

Mr Geoff Fisher

Mr David Lynam

Dr Laurence Leeming-Latham

Mr Martyn Round

Ms H J Mackenzie

(Resigned 20 June 2014)

Mrs H Hooper

(Appointed 19 December 2014)

Dr Emma McCollum

(Appointed 19 December 2014)

The members elect their representatives to be councillors on the Committee of Management.

All new board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the company.

The charity is run from premises in West Bromwich which provide consulting and examination rooms, training facilities and house the centre of administration. Some of its services are undertaken at its premises although the majority of occupational health care provision is undertaken by occupational health doctors and advisors at the members' premises. Training and health and safety provision is also provided at the members' premises.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The charity's principal objects are the promotion and advancement of occupational health care for all persons engaged, and intending to be engaged, in industry and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the population by the prevention and cure of occupational disease and injuries.
2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.
3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.
4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.
5. To assist such teaching and investigation as set out in 3 and 4 above, by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

Public benefit activities

MOHS's charitable purpose is the advancement of physical and moral welfare by the prevention and cure of occupational disease and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace. Consequently, all of our activities have identifiable benefits for the working population.

As a company, we are continually investing in research, investigation and teaching relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Students from the Institute of Occupational and Environmental Medicine and trainees from public sector occupational health providers are invited to the company on workplace visits to enable them to gain firsthand experience of a leading provider of workplace health services to companies across the UK.

As part of our ongoing commitment to public health and safety, we continued to make available, free of charge, a short basic first aid skills training course to members of the local community.

In June, a primary first aid course was delivered free of charge to members of a local county cricket club.

In August, two of our occupational health advisors provided their services free of charge at a client's 75th anniversary event, the proceeds of which were donated to a local charity.

In October, MOHS donated a number of foil blankets to members of two local motorcycle groups, the Wolves Triumph Rats and the Wolverhampton Advanced Motorcyclists, to help them in the event of a motorcycle emergency.

In November, Garry Roche, one of our occupational health advisors and part time FAW trainer, delivered a full day's first aid at work training to Gems Dance School and also to Girl Guide leaders.

MOHS continued its relationship with the Institute of Occupational and Environmental Medicine, with Simon Jukes, our deputy occupational health advisor, providing support and mentoring during the diploma doctors' workplace visits.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

People

Departures

In June, after more than 24 years, four of them as chief executive, Helen Mackenzie stepped down from her position for personal reasons. Helen joined the company as a medical secretary in 1989 and became chief executive in 2010 and was also appointed to the board of trustees.

In July, Maria Ferrins-Brown, who had been employed as a sessional counselling psychologist since 2010, left to concentrate on her private practice.

In September, another long serving member of staff also left, due to a long term illness. Marilyn Hamilton joined MOHS as its receptionist in 1999.

Arrivals

In July, clinical psychologist Dr Faisal Mir joined MOHS to provide weekly psychological sessions using a variety of interventions. Highly experienced in his field, Dr Mir also worked in the NHS as a principal clinical psychologist in community adult mental health and in patient services. He is a BABCP-accredited cognitive behavioural therapist (CBT) and is registered with HCPC and BPS as a practitioner and chartered clinical psychologist respectively.

New members of staff who joined in the last 12 months included three registered nurses, Sophie Broadbent, who joined from a local hospital's ITC unit, Jade Stringer, who was previously with a hospital group in Warwickshire; and Julie Forber, who worked for a hospital in Staffordshire. All three were welcome additions to the expanding team of nurse led occupational health advisors.

MOHS's inhouse medical administration team was boosted when Helen Dee joined in January. Ably qualified for the role, Helen previously worked as a medical secretary for a local GP's practice.

Promotions

The year saw a number of high profile promotions including two appointments to the board of directors.

Helen Hooper, who was our chief occupational health advisor for nine years, took over as chief executive; Dawn Jennings, previously deputy occupational health advisor, was promoted to chief occupational health advisor, while Simon Jukes, who had been clinical supervisor since 2012, was appointed deputy occupational health advisor. Simon was also invited to join the management team.

Helen, who joined MOHS in 1992, was also appointed to the board of directors in December, together with Dr Emma McCollum, one of MOHS's sessional occupational health physicians.

Retirements

During the year, two long standing members of staff announced their retirements. They were Dr Doug Ackroyd, one of our sessional occupational health physicians, who had worked for MOHS since 2010, and Sue Hopkins, part of the medical admin team, who joined the company in 2002. MOHS wishes them well in their respective retirements

Thanks

We would like to take this opportunity to thank all our employees for their continued support and hard work throughout the year under review. MOHS remained strong and solvent and this was largely due to our stable workforce, with all members of staff focusing on their roles and supporting each other as part of a seamless team. Their unflinching commitment to MOHS is one of its unique business strengths.

We would also like to thank the directors for their valued input and collective business intellect and insight.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

Achievements and performance

Client portfolio

During the financial year, MOHS achieved some significant new client contracts in both the public and private sectors. In addition, several existing clients demonstrated their renewed commitment to employee welfare by increasing their occupational health provision.

Quality Assurance

MOHS successfully retained its ISO 9001 and SEQOHS accreditations for another year.

Third party referrals

MOHS became the 'preferred choice' occupational health provider for several health & safety consultancies and insurance brokers, recommending our services to those of their clients with occupational health and safety needs.

Staff qualifications

MOHS continued to work towards improving the skills and expertise of its employees. In the past 12 months, the following advisors and technicians either gained - or worked towards - further qualifications in the following areas:

- Hand arm vibration qualification: Dr Emma McCollum (occupational health physician); Caroline Locke; Ashley Biggs; Sophie Broadbent (occupational health advisors)
- ROSPA advanced manual handling certificate – Mark Jinks, (training supervisor)

Well done to the above on their latest achievements.

Occupational health physician provision

The doctoring side of our business continued to remain buoyant due to a very loyal customer base. We also had many new clients using these services. Doctoring continues to go from strength to strength, largely due to the expertise and knowledge of our qualified, specialist OH physicians, supported by our team of hardworking and experienced medical administrators.

Following Dr Ackroyd's retirement, several of our other occupational health physicians increased their session availability to ensure a seamless service.

Occupational health advisor provision

The team of occupational health advisors, now led by Dawn Jennings, chief occupational health advisor, and her deputy, Simon Jukes, continued to grow in size, experience and expertise. Monthly inhouse service training (ISTs) continued to ensure relevant skills and best practice while annual appraisals helped identify areas where knowledge might need further improvement or skills further developed.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

Employee wellbeing and health promotion provision

This relatively new area of our business continued to provide an additional income stream. Services available included health promotion sessions, physiotherapy and counselling interventions, nutritional briefings and cancer awareness presentations.

MOHS travel health and vaccination centre

The year under review saw the launch of a dedicated travel health and vaccination centre based at our headquarters in West Bromwich. MOHS had been registered to carry out yellow fever vaccinations for some years, and we wanted to capitalise on that status. The centre offers appointment only consultations on all aspects of travel health plus a range of vaccinations for all overseas destinations and also for UK workplace protection. Managing the centre is Chrissie Wood, one of our inhouse OH advisors, who achieved her Diploma in Occupational Travel Health the previous year.

First aid at work training

The department continued to be busy throughout the year with demand for its wide range of first aid at work training either holding steady or in some cases extra courses being put on (first aid at work requalification). National publicity about the number of lives saved by defibrillators being close to hand, led to increased interest in our automated external defibrillator (AED) and AED requalification courses. The syllabus for the two day paediatric first aid course was increased from level 2 to level 3. Another new development involved one of our larger clients sending all its first aiders for training or retraining at our centre.

Health & safety services

After several years of steady but slow growth, demand for health & safety services began to noticeably increase, particularly for ergonomic and DSE workstation assessments. The trainers continued to further develop their skills and experience including training department supervisor, Mark Jinks, who successfully completed the NEBOSH qualification and passed a ROSPA manual handling course.

Mental health services

Services provided under this category continued to be provided by accredited third party suppliers. Courses delivered during the year included Wellbeing & Lifestyle Management and Personal Resilience Training.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

Brand management

MOHS continued to consolidate its corporate image in all areas of its business to reinforce its brand values and core messages to all relevant stakeholders.

Online activities

Website

A new potentially interactive website went live in January with the technology required for a client portal (so MOHS clients can securely access relevant information in real time) and for bookings for training courses initially, followed by medical appointments and screening.

Social media / digital communication

Increased use of online communication ie email alerts, eshots and social media (Twitter, Facebook and LinkedIn), helped develop ongoing dialogue with a wider community including existing and former clients, potential prospects, suppliers and other interested parties.

Offline Activities

Client services forum

In May, MOHS's inaugural client services forum took place to showcase all its services to current and past clients and prospects. The day was a great success and resulted in MOHS tendering for a significant piece of health surveillance work.

Profile building

MOHS continued to promote its services and clinical expertise with topical advertorials, news releases and a bimonthly 'Expert Column' in local media publications, and also at relevant exhibitions and events.

Financial review

Trading conditions are still not back to pre recession levels but we were pleased to report an increase in turnover and satisfactory outcome for the financial year ending 31 March 2015.

Sufficient reserves are held to meet operational expenses to cover at least a six week period without further income. This is due to the income stream being cyclical.

Further surplus funds are earmarked for essential major repairs and upgrades to MOHS's premises.

Sales income

MOHS achieved a 4.12% increase on sales compared with the previous financial year.

Reserves policy

The Directors aim is to maintain free reserves (those funds not tied up in fixed assets) that the Charity may require to sustain its operations over a period in the event of a severe curtailment of income. Whilst the current level of income generated may prove sufficient to meet identified requirements, it is the Directors' view that there should be sufficient free reserves available to provide financial security and flexibility to enhance the services and facilities offered by Charity having regard to known and anticipated future expenditure and to provide contingency funding for any unplanned expenditure that may be required.

Having regard to the foregoing, it is the Directors view that the most appropriate level of free reserves to be held by the Charity should be to cover between 4 and 6 months of budgeted forecast expenditure.

The policy of the Directors, therefore is to closely monitor the financial and operational activities of the Charity and to continue to maintain free reserves within the parameters identified above.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

Plans for the future

New business development and improved service offering continued as the cornerstone of MOHS's corporate strategy.

Growth areas

Services

Areas earmarked for growth remain similar to those identified in previous annual reports. They include travel health and vaccination provision; health surveillance; absence management initiatives; drug and alcohol screening; employment wellbeing and health promotion; health and safety training and personal resilience training.

Third party relationships

MOHS believes its continued association with providers in related fields who can support gaps in our service offering, coupled with greater involvement with relevant third parties i.e. law firms, insurance providers, HR practitioners and health & safety consultants, who can provide mutually beneficial referrals, will ensure additional sources of revenue

Health and Safety Executive

As the HSE continued its enforcement role, more organisations sought to improve or introduce health surveillance for employees deemed 'at risk' due to the nature of their job, and also health and safety services such as noise and ergonomic assessments, manual handling and specific hazards under CoSHH regulations.

Health assessments

Health assessments for new starters, shift workers, safety critical workers – fitness for task (FFT) – and ageing employees are all potential growth areas, particularly in the construction and house building sectors. Online health forms have been developed to facilitate ease of use.

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

A resolution proposing that CK Audit be reappointed as auditors of the company will be put to the members.

On behalf of the board of directors



Mr Geoff Fisher

Chairman

Dated: 16 July 2015

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of MOHS Workplace Health Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

We have audited the accounts of MOHS Workplace Health Limited for the year ended 31 March 2015 set out on pages 11 to 18. These accounts have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the statement of directors' responsibilities, the directors, who also act as trustees for the charitable activities of MOHS Workplace Health Limited, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

the information given in the Directors' Report is consistent with the accounts.

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Wendy Davies (Senior Statutory Auditor)
for and on behalf of CK Audit

Chartered Accountants
Statutory Auditor
No.4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

Dated: 16 July 2015

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2015

	Notes	2015 £	2014 £
<u>Incoming resources from generated funds</u>			
Investment income	2	166	156
Incoming resources from charitable activities	3	1,840,451	1,767,667
Other incoming resources	4	(10,742)	(2,618)
Total incoming resources		1,829,875	1,765,205
<u>Resources expended</u>	5		
Charitable activities			
Workplace Health Service		1,657,370	1,587,178
Governance costs		80,363	59,429
Total resources expended		1,737,733	1,646,607
Net income for the year/ Net movement in funds		92,142	118,598
Fund balances at 1 April 2014		1,253,097	1,134,499
Fund balances at 31 March 2015		1,345,239	1,253,097

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOHS WORKPLACE HEALTH LIMITED

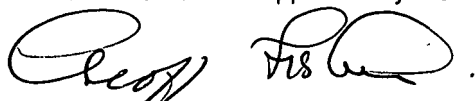
BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	10		645,139		607,186
Current assets					
Debtors	11	348,304		298,973	
Cash at bank and in hand		527,023		483,942	
		<u>875,327</u>		<u>782,915</u>	
Creditors: amounts falling due within one year	12	<u>(175,227)</u>		<u>(137,004)</u>	
Net current assets			700,100		645,911
Total assets less current liabilities			<u>1,345,239</u>		<u>1,253,097</u>
Income funds					
Unrestricted funds					
Unrestricted income funds		1,264,589		1,172,447	
Revaluation reserve		<u>80,650</u>		<u>80,650</u>	
			<u>1,345,239</u>		<u>1,253,097</u>
			<u>1,345,239</u>		<u>1,253,097</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 16 July 2015



Mr Geoff Fisher
Chairman

Company Registration No. 00731728

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated	
Freehold buildings	Nil
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	10% - 25% reducing balance
Motor vehicles	25% reducing balance

No depreciation is provided in respect of freehold land and buildings as the directors are of the opinion that their useful economic lives and estimated residual values are such that any element of depreciation is not material.

1.3 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.4 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2015 Number	2014 Number
Doctors	1	1
Administration	13	11
Management	1	2
Occupational Health Advisors	11	11
Health Screen Technicians	3	5
Health & Safety Trainers	3	3
Marketing	1	1
	<u>33</u>	<u>34</u>

Employment costs

	2015 £	2014 £
Wages and salaries	869,100	826,817
Social security costs	77,791	77,748
Other pension costs	22,942	15,608
	<u>969,833</u>	<u>920,173</u>

There were no employees whose annual remuneration was £60,000 or more.

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2014	513,591	128,449	243,131	172,137	1,057,308
Additions	33,685	3,181	32,364	-	69,230
Disposals	-	(7,600)	(2,895)	(71,385)	(81,880)
At 31 March 2015	547,276	124,030	272,600	100,752	1,044,658
Depreciation					
At 1 April 2014	-	115,322	198,525	136,275	450,122
On disposals	-	(5,335)	(1,948)	(63,255)	(70,538)
Charge for the year	-	4,219	8,477	7,239	19,935
At 31 March 2015	-	114,206	205,054	80,259	399,519
Net book value					
At 31 March 2015	547,276	9,824	67,546	20,493	645,139
At 31 March 2014	513,591	13,127	44,606	35,862	607,186

Comparable historical cost for the land and buildings included at valuation:

	2015	2014
	£	£
Cost	543,903	510,218
Accumulated depreciation	-	-
At 31 March 2015	543,903	510,218

All other tangible fixed assets are stated at historical cost.

The freehold property was revalued in 1998 by the directors at open market value. Additions since that date are included at cost. This treatment is in line with FRS 15 transitional provisions.

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

11 Debtors	2015 £	2014 £
Trade debtors	304,526	286,869
Prepayments and accrued income	43,778	12,104
	<u>348,304</u>	<u>298,973</u>

12 Creditors: amounts falling due within one year	2015 £	2014 £
Trade creditors	129,244	83,209
Taxes and social security costs	37,140	44,119
Accruals	8,843	9,676
	<u>175,227</u>	<u>137,004</u>

13 Commitments under operating leases

At 31 March 2015 the company had annual commitments under non-cancellable operating leases as follows:

	2015 £	2014 £
Expiry date:		
Within one year	-	391
Between two and five years	2,229	1,394
	<u>2,229</u>	<u>1,785</u>

14 Related parties

Helen Hooper is Chief Executive of MOHS Workplace Health Ltd. During the year one of the motor vehicles was transferred to the Chief Executive at £nil proceeds. The NBV of the vehicle at the date of transfer was £2,586. The market value of the vehicle was in the region of £2,500.